

UT Administration of Daman & Diu
Department of Value Added Tax
Moti Daman - 396220

No. DMN/VAT/Rules/2005/2014-15/562

Dated: 30 /08/2014

NOTIFICATION

In exercise of the power conferred by Sub-Section 1 and Sub Section 3 of the Section 70 Daman and Diu Value Added Tax Regulation, 2005 (1 of 2005), the commissioner hereby partially modifies **Form DVAT-16** prescribed as return to be filed as per the provision of Daman & Diu Value Added Tax Regulation, 2005 and Rules made there under.

For the purpose of clarification it is hereby declared that **Form DVAT -16** is modified w.e.f the date of **Publication of this notification in the Official Gazette and applicable to subsequent tax period**. Return furnished other than in **Form DVAT-16** as modified by this notification, shall not be considered as return furnished under the Daman and Diu Value Added Tax Regulation, 2005 and Rules made there under.

The commissioner further added the online challan generation & printing process through the VATSoft. Liability to pay tax through online system generated challan is subject to Input Tax Credit verification and assessment by the competent authorities.

The commissioner further partially modifies form **DVAT-30, DVAT-30A, DVAT-31 and DVAT-31A** prescribed under the Clause (b) and Clause (c) respectively of Sub-rule (1) of Rule 42 of Daman and Diu Value Added Tax Rules, 2005.

The modified form **DVAT -16, DVAT-30, DVAT-30A, DVAT-31, DVAT-31A** and online system generation Process Flow with Rules for Challan generation and challan formats are annexed as **Annexure I, II, III, IV, V and VI** respectively with the Notification and forms part of this Notification.

Notwithstanding anything contained herein above, from the date of publication of this notification in the official gazette, dealer shall file, Original and revised returns for his previous tax period/s in the modified form **DVAT-16, DVAT-30, DVAT-30A, DVAT-31 and DVAT-31A** as annexed.

The old format will be discontinued after the new form comes in effect.

By Order and in the name of the
Commissioner (VAT), Daman & Diu



Deputy Commissioner (VAT),
Daman & Diu

To,

1. The Deputy Director (Planning & Statistics), Government Printing Press, Daman for its publication.
2. Officers concerned
3. The Value Added Tax Department, Daman
4. The Value Added Tax Department, Diu

DEPARTMENT OF VALUE ADDED TAX

Form DVAT 16

(See Rule 28 and 29 of the Daman and Diu Value Added Tax Rules, 2005)

Daman and Diu Value Added Tax Return

R1.1 Tax Period From _____ To _____		R1.2 RR No:	
Return Type :		Submitted Date:	
0			
R 2.1 TIN No.			
R 2.2 Full Name and Address of Dealer			
R 2.3 Entitlement Certificate No. and Date of Completion of Exemption			
R3 Description of Items you deal			
R4 Turnover of Sales of Goods		Turnover(Rs.)	Output Tax(Rs.)
R4.1 Goods Taxable @ 1%			
R4.2 Goods Taxable @ 4%			
R4.3 Goods Taxable @ 12.5%			
R4.4 Goods Taxable @ 20%			
R4.5 Works Contract			
R4.5.1 Taxable @ 4%			
R4.5.2 Taxable @ 12.5%			
R4.5.3 TDS			
R4.5.4 Sales Taxable @ Concessional Rates as per Notification			
R4.6 Exempt sales (Items in Schedule -1)			
R4.7 Goods Manufactured, Processed and Assembled by eligible unit			
R4.8 Any other sale		Data from DVAT 31 (7);	
R4.9 Turnover/Output tax before adjustments Sub Total (A)			
R4.10 Adjustment to Turnover/Output tax (complete schedule 1 and enter Total s1.2 here) (B)			
R4.11 Turnover/Total Output tax (A+B)			
R4.12 Amount of Labour Job Work done for other Persons		Data from DVAT 31 5(v);	not part of turnover calculation
R5 Turnover of Purchases of Goods		Purchases(Rs.)	Tax Credits(Rs.)
R5.1 Purchases Eligible for input Tax Credit			
Capital Goods			
R5.1.1 Taxable @ 4%			
R5.1.2 Taxable @ 12.5%			
R5.2 Other Goods			
R5.2.1 Taxable @ 1%			
R5.2.2 Taxable @ 4%			
R5.2.3 Taxable @ 12.5%			
R5.2.4 Taxable @ 20%			
R5.2.5 Purchase Taxable @ Concessional Rates As Per Notification			
R5.2.6 Any other Purchase		Data from DVAT 30 (8);	
R5.2.7 Amount of Labour Job Work done from other persons		Data from DVAT 30 5(v);	not part of turnover calculation
R5.3 Purchases not Eligible for Input Tax Credit			
Capital Goods			
R5.3.1 Purchases from Eligible units			
R5.3.2 Purchases from Unregistered Dealer			
R5.3.3 Others (To Specify)			
R5.4 Others Goods			
R5.4.1 Purchases form Eligible units			
R5.4.2 Purchases from Unregistered Dealer			
R5.4.3 Exempt Goods (Schedule-I)			
R5.4.4 Others (To Specify)			
R5.5 Purchases of Non Creditable Goods			
R5.6 Turnover/Tax credit before adjustments Sub Total (A)			
R5.7 Adjustments to Turnover/tax credits (complete schedule 1 and enter Total s2.2 here) (B)			
R5.8 Total Turnover/Tax Credit (A+B)			
R6.1 Net Tax (R4.10)-(R5.8)			
R6.2(i) Add: Interest		Auto Calculated Field :According to previous Month/Quarter return filed date	
R6.2(ii) Add: Penalty			
R6.2(iii) Add: Other Government Dues			
R6.3 Less : Tax deducted at source (attached TDS certificate in Original)			
R7 Balance (R6.1+R6.2)-R6.3			
Payment Details (If Balance in R7 is Positive)			
ONLY VAT Values to be added			
Balance brought forward from Point R7			
Sl.No.	R8.1 Challan No.	R8.2 Ref. No.	R8.3 Payment Type
1.			It should be e-Payment or Manual Payment
2.			
3.			
Total:	(Amount In Words)		(Amount In Figure)

Details Of CST Adjustment/Carry Forward Of Input Tax Credit/Refund Claims (If Balance in R7 is Negative)			
Balance brought forward from Point R7			
R9.1 Adjusted against liability under Central Sales Tax			
R9.2 Balance carried forward to next tax period			
R9.3 Balance due for Refund at the end of the financial year			
R10 Inter-state trade and exports and Imports		Inter-state Sales/Exports	Inter-state Purchases/Imports
R10.1 Stock Transfer outside Daman and Diu			
R10.2 Against C Forms by eligible units			
R10.3 Against I Forms			
R10.4 Against H Forms			
R10.5 Sale of Goods in course of Export out of India (As defined in Section 5(1) of the Act)			
R10.6 Sale of Goods in course of Import into India (As defined in Section 5(2) of the Act) (High Seas Sale/Purchases)			
R10.7 Sale of Goods exempt u/s 6(2) of CST Act			
R10.8 Sale of Excepted Goods specified in schedule-I of Daman and Diu Value Added Tax Regulation,2005			
R10.9 Against any other Forms			
R10.10.1 Taxable Turnover Against C Forms @ 2%			
R10.10.2 Taxable Turnover Against C Forms @ 1%			
R10.10.3 Taxable Turnover Against C Forms @ 0%		Data from DVAT 31A 5(i);	Data from DVAT 30A 6(i);
R10.10.4 Taxable Turnover Against C Forms @ Other Rate(s)			
R10.11 Taxable Turnover			
R10.11.1 @1%			
R10.11.2 @4%			
R10.11.3 @12.5%			
R10.11.4 @20%			
R10.11.5 Other Rates (To Specify) (Rate: %)			
R10.12 Sale of Declared Goods as defined in section 14 of the CST Act			
R10.13 Capital goods			
R10.14 Unregistered Dealer			
R10.15 Total			
R11 Verification			
I/We hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.			
Signature of the Authorised Signatory			
Full Name & Designation			
Place			
Date		The place has to be dynamically filled based on the TIN number	
S1.1 Adjustment to Output Tax			
Nature of Adjustment	Turnover	Increase in Output Tax (A)	Decrease in Output Tax (B)
Sales Cancelled[Section 8(1)(a)]			
Nature of Sale Changed[Section 8(1)(b)]			
Change in agreed consideration[Section 8(1)(c)]			
Goods sold returned[Section 8(1)(d)]			
Bad debts written off[Section 8(1)(e) and Rule 7A]			
Bad debts recovered[Rule 7A(3)]			
Tax payable on goods held on the date of cancellation of registration[Section 23]			
other adjustments, if any(specify)			
Total			
S1.2 Total net Increase/(decrease)in Output Tax (A-B)			
S2.1 Adjustment to Tax Credits			
Nature of Adjustment	Turnover	Increase in Tax Credit (C)	Decrease in Tax Credit (D)
Tax credit carried forward from previous tax period			
Receipt of debit notes from the seller[Section 10(1)]			
Receipt of credit notes from the seller[Section 10(1)]			
Goods purchased returned or rejected[Section 10(1)]			
Change in use of goods, for purposes other than for which credit is allowed[Section 10(2)(a)]			
Change in use of goods, for purposes for which credit is allowed [Section 10(2)(b)]			
Tax credit disallowed in respect of stock transfer out of Daman and Diu[Section 10(3)]			
Tax credit for Transitional stock held on 1st April, 2005 (Section 14)			
Tax credit for purchase of second-hand goods(Section 15)			
Tax credit for goods held on the date of withdrawal from Composition Scheme [Section 16(2)]			
Tax credit for trading stock and raw materials held at the time of registration(Section 20)			
Tax credit disallowed for goods lost or destroyed (Rule 7)			
Balance tax credit on capital goods[Section 9(9)(a)]			
other adjustments, if any(specify)			
Total			
S2.2 Total net Increase/(decrease)in Tax Credits (C-D)			

Department of Value Added Tax

Form DVAT 30

(See Rule 42 of the Daman and Diu Value Added Tax Rules,2005)

Purchase Register for Local Purchase

Name of dealer: _____
 Address: _____

Method of accounting : Cash / Accrual

Return Period :		From			To																									
Return Period	TIN Number of Filer	Serial Number	Details of Invoice/ Delivery Note						Purchases not Eligible for credit of Input tax					Purchases Eligible for credit of Input tax						Purchase Taxable at Concessional Rate as per notification			Any Other Purchases	Total Purchases						
			Date of purchase (dd/mm/yyyy)	Category of entry (Abbreviation of the Category Type)	Invoice No. Debit/Credit Note No.	Seller's TIN No.	Seller's Name	Short Description of Goods	Tax Free Goods (Schedule - I)	Purchase from Eligible Unit	Unregistered Dealer	Non Creditable Goods	Labour Job Work	Capital Goods @			Other Goods @			Rate of Tax(%)	TTO	TAX								
														4%	12.50%	1%	4%	12.50%	20%											
1	2	3	4(i)	4(ii)	4(iii)	4(iv)	4(v)	4(vi)	5(i)	5(ii)	5(iii)	5(iv)	5(v)	6(i)	6(ii)	6(iii)	6(iv)	6(v)	6(vi)	6(vii)	6(viii)	6(ix)	6(x)	6(xi)	6(xii)	7(i)	7(ii)	7(iii)	8	9

Department of Value Added Tax

BARCode: _____ Challan Date: _____

Form DVAT 20

(See Rule 28 of the Daman & Diu Value Added Tax Rules, 2005)
Challan for Daman and Diu Value Added Tax

(Part A - To be retained in the Treasury)

State Bank of India
at _____ (Branch)
for the period from _____ to _____

Credited: Consolidated Fund of India

Head: 0040, Value Added Tax Receipts - Value Added Tax Receipts

1	TIN No.	
2	Full Name of dealer/trader	
3	Dealer/Trader Address	
4	Payment on Account of:	Code
	(i) Tax	Amount (Rs.)
	(ii) Interest	
	(iii) Penalty	
	(iv) Others	
	Total	

Total amount paid (in words) : Rupees _____

Signature of depositor	
Name	
Position (Manager, Partner, etc.)	
Date (mm/dd/yy)	

Department of Value Added Tax

BARCode: _____ Challan Date: _____

Form DVAT 20

(See Rule 28 of the Daman & Diu Value Added Tax Rules, 2005)
Challan for Daman and Diu Value Added Tax

(Part B - To be sent to the Value Added Tax Authority by the Treasury)

State Bank of India
at _____ (Branch)
for the period from _____ to _____

Credited: Consolidated Fund of India

Head: 0040, Value Added Tax Receipts - Value Added Tax Receipts

1	TIN No.	
2	Full Name of dealer/trader	
3	Dealer/Trader Address	
4	Payment on Account of:	Code
	(i) Tax	Amount (Rs.)
	(ii) Interest	
	(iii) Penalty	
	(iv) Others	
	Total	

Total amount paid (in words) : Rupees _____

Signature of depositor	
Name	
Position (Manager, Partner, etc.)	
Date (mm/dd/yy)	

Department of Value Added Tax

BARCode: _____ Challan Date: _____

Form DVAT 20

(See Rule 28 of the Daman & Diu Value Added Tax Rules, 2005)
Challan for Daman and Diu Value Added Tax

(Part C - To be attached by the Dealer alongwith Return/Application)

State Bank of India
for the period from _____ to _____

Credited: Consolidated Fund of India

Head: 0040, Value Added Tax Receipts - Value Added Tax Receipts

1	TIN No.	
2	Full Name of dealer/trader	
3	Dealer/Trader Address	
4	Payment on Account of:	Code
	(i) Tax	Amount (Rs.)
	(ii) Interest	
	(iii) Penalty	
	(iv) Others	
	Total	

Total amount paid (in words) : Rupees _____

Signature of depositor	
Name	
Position (Manager, Partner, etc.)	
Date (mm/dd/yy)	

Department of Value Added Tax

BARCode: _____ Challan Date: _____

Form DVAT 20

(See Rule 28 of the Daman & Diu Value Added Tax Rules, 2005)
Challan for Daman and Diu Value Added Tax

(Part D - To be retained by the Dealer)

State Bank of India
for the period from _____ to _____

Credited: Consolidated Fund of India

Head: 0040, Value Added Tax Receipts - Value Added Tax Receipts

1	TIN No.	
2	Full Name of dealer/trader	
3	Dealer/Trader Address	
4	Payment on Account of:	Code
	(i) Tax	Amount (Rs.)
	(ii) Interest	
	(iii) Penalty	
	(iv) Others	
	Total	

Total amount paid (in words) : Rupees _____

Signature of depositor	
Name	
Position (Manager, Partner, etc.)	
Date (mm/dd/yy)	

S
ORIGINAL

BARCode _____
Challan No. _____ (To be retained by the Payer)

Challan Date: _____

FORM CHALLAN
XII - Sales Tax (Central)
Receipt under the Central Sales Tax Act

Challan of Tax, Penalty, Composition Money, Registration Fees and Other Fees paid to the _____

{ Treasury/Sub-Treasury
 Branch of the State bank of India
 Reserve Bank of India

For the period from _____ to _____

By whom tendered _____

Name and Address of the person on whose behalf money is paid _____

Registration Certificate No. _____
Issued by Sales Tax Office of _____ Ward.

Payment on Account of	Amount in figures
(i) Tax	
(ii) Penalty under Section	
(iii) Composition money	
(iv) Registration Fee	
(v) Other Fees	
Total :-	

Rupees (in words) _____
Dated : _____
Signature of dealer or depositor _____

Annexure VI
DUPLICATE

BARCode _____
Challan No. _____ (To be furnished by the Payer to the respective Assessing Authority)

Challan Date: _____

FORM CHALLAN
XII - Sales Tax (Central)
Receipt under the Central Sales Tax Act

Challan of Tax, Penalty, Composition Money, Registration Fees and Other Fees paid to the _____

{ Treasury/Sub-Treasury
 Branch of the State bank of India
 Reserve Bank of India

For the period from _____ to _____

By whom tendered _____

Name and Address of the person on whose behalf money is paid _____

Registration Certificate No. _____
Issued by Sales Tax Office of _____ Ward.

Payment on Account of	Amount in figures
(i) Tax	
(ii) Penalty under Section	
(iii) Composition money	
(iv) Registration Fee	
(v) Other Fees	
Total :-	

Rupees (in words) _____
Dated : _____
Signature of dealer or depositor _____

S
TRIPLICATE

BARCode _____
Challan No. _____ (For the Treasury)

Challan Date: _____

FORM CHALLAN
XII - Sales Tax (Central)
Receipt under the Central Sales Tax Act

Challan of Tax, Penalty, Composition Money, Registration Fees and Other Fees paid to the _____

{ Treasury/Sub-Treasury
 Branch of the State bank of India
 Reserve Bank of India

For the period from _____ to _____

By whom tendered _____

Name and Address of the person on whose behalf money is paid _____

Registration Certificate No. _____
Issued by Sales Tax Office of _____ Ward.

Payment on Account of	Amount in figures
(i) Tax	
(ii) Penalty under Section	
(iii) Composition money	
(iv) Registration Fee	
(v) Other Fees	
Total :-	

Rupees (in words) _____
Dated : _____
Signature of dealer or depositor _____

S
QUADRUPPLICATE

BARCode _____
Challan No. _____ (To be sent by the Treasury to respective Sales Tax Office)

Challan Date: _____

FORM CHALLAN
XII - Sales Tax (Central)
Receipt under the Central Sales Tax Act

Challan of Tax, Penalty, Composition Money, Registration Fees and Other Fees paid to the _____

{ Treasury/Sub-Treasury
 Branch of the State bank of India
 Reserve Bank of India

For the period from _____ to _____

By whom tendered _____

Name and Address of the person on whose behalf money is paid _____

Registration Certificate No. _____
Issued by Sales Tax Office of _____ Ward.

Payment on Account of	Amount in figures
(i) Tax	
(ii) Penalty under Section	
(iii) Composition money	
(iv) Registration Fee	
(v) Other Fees	
Total :-	

Rupees (in words) _____
Dated : _____
Signature of dealer or depositor _____